

6. What is the proper classification for each of the following parcels?

Example: A farmer has a 120 acre farm operation with qualifying agricultural uses under Chapter Tax 18. A portion of the operation is experiencing a change in use as illustrated in the diagram below. Specifically, the farmland is being developed into a residential subdivision with several parcels that are approximately 5 acres. The subdivision is located in an area that shows residential growth. Utilities are available at the parcel line. Parcel sizes range from one to ten acres. Some of the parcels have qualifying agricultural uses; others have a mixture of qualifying agricultural uses and woods; others have a mixture of land uses.

Parcel A – is a 5 acre parcel, partially wooded, with 2 acres devoted to crop production. The crop was harvested last fall.

- This parcel should be classified as part agricultural (the 2 acres) and part residential. The agricultural land is part of the aforementioned farm operation and was used for a qualifying activity under Chapter Tax 18 in the previous growing year. The woods land is part of the small parcel, which the owner could build on, and is located in an area of typical five acre parcel sizes.

Parcel B – is located next to parcel A. It has a 2 acre field, as an extension of the field in parcel A. The balance of the three acres are fallow tillable.

- This parcel should be classified as part agricultural and part residential. The agricultural land is part of the aforementioned farm operation, and produces value from the land for the land owner. The fallow land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

Parcel C – is located next to parcel B. It has a residence on part of it with about three acres of trees and an acre of agricultural land (part of the same fields and operation as above).

- This parcel should be classified as one acre of agricultural land. The balance should all be classified as residential, as the acre around the residence is used in support of the residential nature, and the trees are also in support of the residential use of the parcel.

Parcel D – is mostly wooded, but has 1 acre of fallow ground, and a residence.

- This parcel should be classified as residential. There is no agricultural activity. The fallow land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

Parcel E – is adjacent to parcel D, and has a 2 acre fallow field, with three acres of wooded land.

- This entire parcel should be classified as residential. There is no qualifying agricultural activity on the parcel. The land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

Parcel F - is a 5 acre parcel; all agricultural land, farmed last year as part of the aforementioned farm operation; with no building on the parcel as of the assessment date.

- The entire parcel should be classified as agricultural, with use value assessment. The land's primary use is a qualifying crop activity and is not in a use that is incompatible with agricultural use.

Parcel G – is a 5 acre parcel adjacent to the above entirely agricultural parcel. It is covered with trees.





- This parcel should be classified as residential. The land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

Parcel H - is an all wooded parcel next to parcel G, and adjacent to parcel I, which is fallow.

- This parcel should be classified as residential. The land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

Parcel I - is a fallow parcel, adjacent to the wooded parcel above.

- This parcel should be classified as residential. The land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent. In addition, the land is advertised for sale as residential and is a typical residential parcel size for the community.

CLASSIFICATIONS		
PARCEL		LEGEND
A	Residential- 3 Ac., Agricultural- 2 Ac.	 Agricultural cropland  Trees  Fallow  Residence
B	Residential- 3 Ac., Agricultural- 2 Ac.	
C	Residential- 4 Ac., Agricultural- 1 Ac.	
D	Residential- 5 Ac.	
E	Residential- 5 Ac.	
F	Residential- 0 Ac., Agricultural- 5 Ac.	
G	Residential- 5 Ac.	
H	Residential- 5 Ac.	
I	Residential- 5 Ac.	

Parcels A,B,E,F,G,H,I owned by a developer and are for sale.

Note:
The base acres of parcels (A-I) are 5.0 Acres.

